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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 16th July, 2022

NOTIFICATION NO. 13/2022 - STATE TAX

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-48)GST-2022/S.168A(13)TH :- In exercise of the powers conferred by section 168A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Gujarat, Finance Department No. (GHN-37) GST-2020/S.168A(1)-TH dated the 9th April, 2020 being Notification No. 35/2020-State Tax and No. (GHN-26) GST-2021/S.168A(10)-TH dated the 17th May 2021 being Notification No. 14/2021-State Tax, namely:-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.
2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

By order and in the name of the Governor of Gujarat,

DIPAL HADIYAL,
Deputy Secretary to Government.

